

Total No. of printed pages = 10

TR/AC/JAN/24

Departmental Examination of Engineering Officers

January-2024

ACCOUNTS

(Without Books)

Full Marks – 100

Time – Three hours

The figures in the margin indicate full marks for the questions.

GROUP-A

Answer *all* the questions.

Each question carries 2 (Two) marks.

- Choose the correct answers and write in the answer sheets : 2×25=50
- 1. If Disbursing Officers of two or more divisions have to operate simultaneously on a work or project, the orders should be obtained from
 - (a) The Head of the Circle or higher authority
 - (b) Accounts Officer or Chief Accounts Officer

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(c) Senior most DDO of the concerned divisions.

(d) Government of India/State.

2. Administrative approval in Public Works Department stands for

(a) allocation of fund

(b) formal acceptance of a project by Administrative Department

(c) formal acceptance of a project by Finance Department

(d) acceptance-cum approval of a tender by the PWD

3. Classifications based on the nature of the works executed in PWD do not include

(a) original works

(b) repairing works

(c) remodelling works

(d) major works

4. Tools and Plant ledger shall be maintained in the Sub-divisional Office in

(a) Form-12

(b) Form-15

(c) Form-13

(d) None of these

5. Contractors Ledger should be prepared in Form
- (a) CPWA-40 (b) CPWA-43
- (c) CPWA-92 (d) None of these
6. Notice inviting Tenders is issued in
- (a) CPWA-8 (b) CPWA-7
- (c) CPWA-6 (d) None of these
7. The Objection Book in Form 22 should be closed
- (a) weekly (b) monthly
- (c) quarterly (d) annually
8. Schedule of Takavi Works is submitted to A.G. in the Form
- (a) CPWA-40 (b) CPWA-66
- (c) CPWA-62 (d) CPWA-64
9. Charged Expenditure is mentioned in Article
- (a) 112(4) (b) 112(2)
- (c) 112(1) (d) 112(3)

10. The process whereby financial transactions occur without physical transaction in cash or stock material are brought to account is called .

- (a) Transfer entry (b) Contra
- (b) Book transfer (d) Journal entry

11. A Bill Transit Register should be maintained by all Head of Offices in

- (a) Form G.A.R - 9 (b) Form G.A.R -12
- (c) Form G.A.R -11 (d) Form G.A.R -10

12. The classes of Stores in P.W.D are

- (a) Four (b) Two
- (c) Five (d) Three

13. The initial records upon which the accounts of works are based, are

- (a) Muster Roll including Casual Labour Roll
- (b) The Measurement Books
- (c) Work-charged Establishment Bills
- (d) All of the above

14. Who is the authorised officer to review the Tender Register with a view to ensure that the Earnest money is refunded in time ?
- (a) Superintending Engineer
 - (b) Assistant Engineer
 - (c) Executive Engineer
 - (d) Sub-Divisional Officer
15. In the case of materials issued direct to site where its detailed account should be kept in
- (a) Form CPWA-35 (b) Form CPWA-40
 - (c) Form CPWA-32 (d) Form CPWA-30
16. The Operation of the CPWD are divided primarily into how many category(ies) ?
- (a) Three (b) One
 - (c) Two (d) Four
17. 'Issue Rate' should include
- (a) Handling charge
 - (b) Storage charge
 - (c) Both the above
 - (d) None of the above

18. The "Stores" of the PWD are divided into the following classes
- (a) Stock or General stores
 - (b) Tools and Plant
 - (c) Road metals and materials charged direct to the works
 - (d) All of the above
19. 'Bin Card' which is the basic records of PWD Stores Sub-Division is maintained in
- (a) Form CPWA-7 (b) Form CPWA-8
 - (c) Form CPWA-7A (d) Form CPWA-8A
20. Who is responsible to see that all forms issued to Tenderers, whether printed or otherwise, are clear, legible and unambiguous ?
- (a) Assistant Engineer
 - (b) Executive Engineer
 - (c) The Divisional Accountant
 - (d) Superintending Engineer
21. Who will give Certificate in the Daily Labour Report at the close of the Muster Roll ?
- (a) Executive Engineer
 - (b) Junior Engineer
 - (c) Divisional Accountant
 - (d) Superintending Engineer

22. Within which period a contractor should submit his application for extension of time for completion of his work from the date of hindrance ?
- (a) 15 days (b) 20 days
(c) 30 days (d) 25 days
23. Who is responsible for the safe custody of tender documents during the period when they remain in the Accounts Branch until submission to the Executive Engineer ?
- (a) Divisional Accountant
(b) Assistant Engineer
(c) Executive Engineer
(d) None of them
24. Who is the responsible officer to satisfy himself in all respects before submitting the bills to the Divisional Officer for payment ?
- (a) Sub-divisional Officer
(b) Assistant Engineer
(c) Executive Engineer
(d) None of the above

25. Who is the responsible officer to determine and fix the current market rates every six months from place to place ?

- (a) Assistant Engineer
- (b) Executive Engineer
- (c) Chief Engineer
- (d) Sub-Divisional Officer.

GROUP-B

Answer *all* the questions in brief: $2 \times 25 = 50$

26. What is "Works Abstract"? In which "Form" it is kept ?

27. When Form 27-A2 and Form 27-B2 are used ?

28. Stones for soiling of road work shall be measured by

- (i) Number
- (ii) Centimeter
- (iii) Metre

(Choose the correct option)

29. In Road works rolling shall be done with Power Roller of weight less than

- (i) 16 tones
- (ii) 8 tones
- (iii) 10 tones

(Choose the correct option)

30. From where the walls and retaining wall are measured ?

- (i) From the top of footings
- (ii) From the middle of footings
- (iii) From the bottom of footings.

(Choose the correct option)

31. What is meant for "Other Items" ? Give some examples.

32. Staffs of Muster Roll can be employed by the Executive Engineer with the approval of whom ?

33. How discrepancies in quantities and losses should be dealt with ?

34. Who is responsible to see that all forms are issued to Tenderers, whether printed or otherwise, are clear, legible and unambiguous ?

35. What is Technical Sanction ?

36. Define 'Secured Advance'.

37. What is "Work-charged" Establishment ?

38. What are the main divisions of Accounts ?

39. Define "Material Purchase Settlement Suspense Account".
40. The stores of Public Works Department are divided into how many classes? Name them.
41. Define Supplementary Estimates.
42. What is the rate of Security Deposit?
43. Define "Measurement Book".
44. Name the Officer in charge of each building answerable to the Divisional Officer for its general condition.
45. What is the functions of Junior Engineer as the custodian of the stores?
46. Define "Schedule of Rates".
47. What is "Running Account"?
48. How a "Service Department" is different from a "Commercial Department"?
49. Define "Supplementary Estimates".
50. Account of Secured Advances is kept in which Form?